

# House File 2086 - Introduced

HOUSE FILE 2086  
BY COMMITTEE ON VETERANS  
AFFAIRS

(SUCCESSOR TO HF 2021)

## A BILL FOR

1 An Act exempting from the individual income tax all pay  
2 received from the federal government for certain military  
3 service in support of the national guard and including  
4 retroactive applicability provisions.  
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

H.F. 2086

1 Section 1. Section 422.7, subsection 42A, Code Supplement  
2 2011, is amended to read as follows:

3        42A. Subtract, to the extent included, all pay received by  
4 the taxpayer from the federal government for military service  
5 performed while on active duty status in the armed forces, the  
6 armed forces military reserve, or the national guard, including  
7 pay for service performed pursuant to 32 U.S.C. § 502(f) and 32  
8 U.S.C. § 709(a) and (b).

9       Sec. 2. RETROACTIVE APPLICABILITY. This Act applies  
10 retroactively to January 1, 2012, for tax years beginning on  
11 or after that date.

12	EXPLANATION
----	-------------

13        This bill exempts from the individual income tax all pay  
14 received by a taxpayer from the federal government for military  
15 service performed in support of the national guard pursuant to  
16 32 U.S.C. § 502(f) and 32 U.S.C. § 709(a) and (b). This exempts  
17 certain income received by active duty and reserve personnel,  
18 certain operational support personnel, and certain dual-status  
19 federal technicians.

20 The bill applies retroactively to January 1, 2012, for tax  
21 years beginning on or after that date.